GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:3062
ANSWERED ON:08.12.2000
TAX DEDUCTION AT SOURCE
AMBATI BRAHMANAIAH

Will the Minister of FINANCE be pleased to state:

(a) the amount of Advance Tax Deducted at Source collected in Andhra Pradesh by the Income Tax Authorities during 1999-2000;

(b) the amount repaid after assessment for the financial year 1999-2000 to the State;

(c) whether the TDS payments are being treated as tax irrespective of assessment;

(d) if so, the steps proposed to be taken to return TDS payments on actual;

(e) the extent in which the professionals are facing TDS as a punitive measures; and

(f) the steps proposed to properly implement the objective of TDS?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SH. GINGEE N. RAMACHANDRAN)

(a) The sum of Advance tax and TDScollected in Andhra Pradesh during 1999-2000 is Rs.828.30 crores and Rs.797.10 crores respectively.

(b) A sum of Rs. 353.07 crores was refunded during this F.Y. 1999-2000 to the taxpayers.

(c) Yes, Sir.

(d) Excess tax paid by way of Advance Tax and TDS is refunded to the assessees after processing of the returns of Income.

(e) TDS is not a punitive measure.It is just a mode of collection of taxes which imposes statutory obligation on the payers to deduct tax at source at the prescribed rates and deposit to the Government Account as required under the provisions of the Income Tax Act, 1961.

(f) Necessary steps are taken to ensure proper implementation which include various awareness programmes for Public/Private sector officials to make them aware of their duties in respect of TDS provisions, publicity campaigns through media, continued computerisation of TDS wings etc.